

**City of Scottsdale
FY 2005/06 Budget
Volume One
Budget Summary**

Table of Contents

City Manager's Transmittal Letters 1

Overview

How to Use This Book	15
Recommended Budget Practices	16
Budget Definition and Mission	16
Principles and Elements of the Budget Process	16
Budget Roles and Responsibilities	17
Scottsdale's Budget Process/Budget Phases	18
Needs Assessment and Financial Capacity	18
Policy/Strategy Development and Prioritization Process Phase	20
Budget Development and Prioritization Process Phase	20
City Management Review and Modification Phase ...	21
Budget Subcommittee and City Council Review and Adoption Phase	21
Implementing, Monitoring, and Amending the Budget Phase	22
Use of Contingency/Reserve Fund	22
Budgetary and Accounting Basis	22
Operating and Capital Budget Relationship	23
Five-Year Financial Plan	23
Revenue Forecasting	24
Comprehensive Financial Policies	24
Operating Management Policies	25
Capital Management Policies	26
Debt Management Policies	26
Reserve Policies	28
Financial Reporting Policies	28

Fund Summaries & Five-Year Plans

Fund Accounting - Fund Types	31
General Fund	32
Special Revenue Funds	
Transportation Fund	36
Preservation Fund	38
Special Programs	40
Special Districts Fund	44

Debt Service Fund	46
Enterprise Funds	
Water & Sewer Funds	48
Solid Waste Fund	50
Aviation Fund	52
Internal Service Funds	
Fleet Management Fund	54
Self-Insurance Fund	56
Trust Funds	58
Capital Improvement Fund	60
Total Budget Appropriation - All Funds	62

Budget by Fund

Legal Compliance and Financial Management	65
Fund Accounting - Fund Types	65
General Fund	66
Revenue and Transfers-In	66
Local Tax Revenue	66
State-Shared Tax Revenues	69
Licenses, Permits & Fees Revenues	70
Fines and Forfeiture Revenues	72
Interest Earnings	73
Property Rental Revenue	74
Other Revenue	74
Transfers-In	74
Expenditures By Type	75
General Fund Balance/Reserves/ Operating Contingency	79
Special Revenue Funds	80
Transportation Fund	
Revenues	80
Expenditures by Expenditure Type	81
Fund Balance	83
Preservation Privilege Tax Fund	
Revenues	84
Expenditures by Expenditure Type	85
Fund Balance	85

**City of Scottsdale
FY 2005/06 Budget
Volume One
Budget Summary**

Table of Contents

Special Programs Fund		Self-Insurance Fund	
Revenues	86	Revenues and Transfers-In	114
Expenditures by Department	88	Expenditures by Expenditure Type	115
Fund Balance	91	Fund Balance	116
Special Districts Fund		Trust Funds	
Revenues	92	Mayor's Committee for Employment	
Expenditures by Department	93	of the Handicapped	117
Fund Balance	93	Scottsdale Memorial Hospital Redevelopment	117
Grants		Fund Balance	117
Revenues	94	Program Operating Budget by Department/Program ..	118
Expenditures by Grant	95	Program Budget Relationship with Mayor and	
Fund Balance	96	City Council's Broad Goals	124
Debt Service Fund		Capital Project Budgets	
Revenues and Transfers-In	97	Five-Year Capital Improvement Plan	131
Expenditures by Debt Type	99	Source of Funds	135
Fund Balance	100	Use of Funds	137
Enterprise Funds		CIP Five-Year Plan	140
Water & Sewer Fund		Capital Project List	142
Revenues and Transfers-In	101	Capital Projects Operating Impacts	149
Expenditures by Expenditure Type	103	Appendix	
Fund Balance/Reserves	105	Staffing Equivalency by Department	153
Solid Waste Fund		Staffing Equivalency by Department/Funding Source ..	154
Revenues	106	City Staff Support	
Expenditures by Expenditure Type	106	Budget Liaisons	155
Fund Balance	108	Capital Improvement Plan Coordination Teams	155
Aviation Fund		Debt Service Expense	156
Revenues	109	Long-term Debt Outstanding	158
Expenditures by Expenditure Type	109	Computation of Legal Debt Margins	160
Fund Balance	110	General Fund Five-Year Privilege Tax Forecast	161
Internal Service Funds		Glossary of Terms	162
Fleet Management Fund		Budget Ordinance	168
Revenues and Transfers-In	111	Property Tax Levy Ordinance	181
Expenditures by Expenditure Type	112		
Fund Balance	113		